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UNITED STATES DEPARTMENT OF AGRICULTURE
SOIL CONSERVATION SERVICE
Washington 25, D. C.

RECEIVED
JUN 23 1951

FIELD MEMORANDUM SCS-1139

Re: Compliance with
Antideficiency Act, as
Amended

June 22, 1951

TO ALL RANKING WASHINGTON AND FIELD OFFICERS:

Paragraph 280 of Title 6 of the Administrative Regulations of the Department of Agriculture states the requirements of Section 3679 Revised Statutes (Anti-deficiency Act), as amended by Section 1211 of the General Appropriation Act of 1951, with respect to maintaining control over the allotment and obligation of funds. The regulation provides generally that a system of administrative control be established to assure that:

- (a) Allotments are limited to approved apportionments.
- (b) Obligations are restricted to such allotments.
- (c) Obligations against anticipated reimbursements are incurred only to the extent that such estimated additional funds will actually be realized.

The regulation further provides that whenever a violation of the following character becomes known, I am required to "submit to the Director of Finance a report in the form of a letter addressed to the President for the signature of the Secretary":

- (a) Any case where obligations are incurred in excess of appropriations and contract authorizations available therefor, unless specifically authorized by law.
- (b) Any violation of the prohibition on acceptance of voluntary services for the United States or employment of personal services in excess of that authorized by law, except in cases of emergency involving the safety of human life or the protection of property.
- (c) Any case where obligations are incurred in excess of apportionments available at the time of the transaction (i.e., an apportionment or reapportionment approved by the Director of the Bureau of the Budget for the Service as a whole).
- (d) Any case where obligations are incurred in excess of the amounts permitted by the regulation (i.e., either in excess of funds or obligation limitations as prescribed in the bureau's system of administrative control).
- (e) Any case where allotments are made in excess of apportionments (authorized obligation limitations).

Reports of violations of the above character must contain the following information:

- (a) The name and position of the officer or employee responsible for the violation.
- (b) All the pertinent facts relating to the violation, including any statement of the responsible officer or employee with respect to any circumstances he believes to be extenuating.
- (c) A statement of the administrative discipline imposed or any other administrative action taken with respect to the officer or employee.
- (d) A statement of any additional action taken by the head of the bureau, including any new safeguards provided to prevent recurrence of that type of violation. ,

A report on such violations must also be submitted to the Congress.

In addition to any penalty or liability under other law, any officer or employee who violates any of the provisions listed under paragraph two above shall be subjected to appropriate administrative discipline, including, when circumstances warrant, suspension from duty without pay or removal from office; and any officer or employee who knowingly and willfully violates any of these provisions shall, upon conviction, be fined not more than \$5000 or imprisoned for not more than two years or both. Disciplinary action should be taken in accordance with established Departmental procedures.

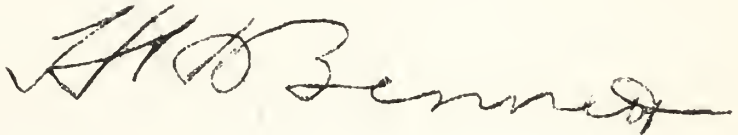
The regulation authorizes delegation of responsibilities in connection with the allotment of funds within apportionments and the control of obligations under allotments, provided the affected individuals are notified in writing of their authority, responsibility, and liability. It is also required that "authority and accounting or other administrative devices" necessary to carry out the responsibilities be assigned along with the liabilities. In accordance with this authority, there is hereby delegated to all officials to whom formal allotment of funds is made on Form SCS-92, Advice of Allotment, both the responsibility for assuring compliance with all the provisions of paragraph 280 of Title 6 of the Administrative Regulations, U.S.D.A., and necessary fund control authorities. In this connection, the minimum administrative control procedures to be followed shall be those prescribed by the Chief of the Budget and Finance Division in the Budget and Finance Handbook or in special letters of instruction. Allottees may formally re-delegate these responsibilities and necessary control authorities to staff officials who have direct charge of their fund management and allotment accounting work. A copy of each such delegation shall be sent to the officer from whom advices of allotment and pertinent limitations are received.

Responsibility is hereby delegated to the Chief of the Budget and Finance Division, Washington, D. C., for restricting initial Service allotments, such as those issued to the Regional Directors, the Chief of Research, and Beltsville activities, to available funds and approved apportionments, for signing advices of allotment, and for controlling obligations under Washington maintained allotments (including Beltsville activities) so as to prevent violation of any of the requirements of the antideficiency law as outlined in paragraph 280 of Title 6 of the Administrative Regulations of the Department of Agriculture. He shall also be

responsible for reviewing financial records and reports of the various regions and the Office of the Chief of Research to determine whether there has been any violation of law or regulation that must be reported.

Responsibility for reporting violations of the law and regulation (as outlined in paragraph two above) shall be as follows:

- (a) The Regional Directors or their designees shall report to my office violations by allottees under their jurisdiction.
- (b) The Chiefs of Budget and Finance Divisions shall report to the Chief of Research violations by research allottees. Chiefs of Regional Budget and Finance Divisions shall also send a copy of such reports to the Chief of the Budget and Finance Division, Washington, D. C.
- (c) The Chief of Research shall review the violations by research project allottees which are reported to him, add his comments, and forward such reports to my office.
- (d) The Chief of the Budget and Finance Division shall report to my office violations by the Regional Directors and the Chief of Research or their designees, and violations involving Washington maintained accounts.

A handwritten signature in dark ink, appearing to read "A. H. Bennett". The signature is fluid and cursive, with a long horizontal stroke at the end.

